

Return of Unspent Covid-19 Capitation funding supports for the 2022/2023 school year

1. Introduction

On March 15th 2023, the Department of Education issued a notice to schools regarding Covid-19 capitation funding supports. They requested that any unspent Covid-19 Capitation related grants for the 2022/2023 school year should be returned by schools to the Department's bank account by electronic funds transfer by **30th September 2023**.

Note: Unspent amounts relating to the Covid-19 Minor Works Grant do not need to be returned at this time.

Please note that schools will not receive Covid-19 grant funding for Term 3 2022/2023 and for the school year 2023/2024 in line with current health advice.

2. Covid-19 Grants Received

Timeline of Payments of Covid-19 Related Grants	
Covid-19 Grant	Paid
Covid-19 Capitation Grant (Cleaning and PPE Grant)	September 2022 / March 2023

3. Accounting for Covid-19 Grants

Schools were advised to record the Covid-19 grant income and expenditure in the accounting system using a department/division named 'COVID' in the designated codes in the FSSU chart of accounts:

DE COVID-19 GRANT	Examples of what it can be spent on	Income Code	Expense Code	Balance Sheet Code – Unspent	FSSU Guideline
Capitation for Cleaning and PPE	Additional cleaning hours	3288	5804	2186	48-2019/2020
	Additional cleaning non-wage costs, sanitisers, face coverings, aprons, signage, pedal bins		5806	2186	50-2019/2020

4. Procedures for processing the refund of Covid-19 grants to the Department of Education

Unspent amounts of the following grants must be returned to the Department by September 30th, 2023:

- Covid-19 Capitation Grant (Covid Cleaning and PPE Grant)

Step 1: Generate Activity Report:

- Generate an activity report covering the period from 1st September 2022 to 31st August 2023 for the COVID department (see **Appendix 3** for instructions on generating this report in Sage 50 or Surf accounts).
- The Covid-19 grant income received should have been posted to the Covid-19 grant Income code 3288. Please check the Covid-19 grant income received reconciles to the **Department's remittance advices** to ensure all Covid-19 grant income is accounted for.
- The expenditure should have been posted to the Covid-19 expenditure codes (5804, 5806).
- Check the Unspent Covid-19 Grants (codes 2182-2186) in case grant income received was posted here. If any Covid-19 receipts or expenses were posted to these account codes, amend the transaction and post to one of the above Covid-19 income codes.

Step 2: Check that all Covid-19 income and expenditure was entered in the correct Covid-19 nominal codes and correct department – 'COVID'

Step 3: Enter the income and expenditure figures on the Covid-19 Grant Reconciliation Template. The template will calculate the refund due to the Department.

➤ [COVID-19 Grant Reconciliation Template](#)

Step 4: Email the Department of Education (see **Appendix 1**)

Step 5: Transfer the unspent Covid-19 grants balance to the Department of Education's bank account (see **Appendix 2**)

5. Queries

For further queries please contact the Department by email at covid19_alert@education.gov.ie or by phone at 057 9324461.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

4th September 2023

Appendix 1

Email the Department of Education

When transferring the unspent Covid-19 capitation grants to the Department, email the Department with the following details;

- Total amount being returned
- Contact person name
- Contact person phone number

The subject of the email must contain the **School roll number followed by COVIDREFUND2223.**

The email should be sent to the Department of Education using this email address;

covidrefundsdf@education.gov.ie

Please have the email approved by the Principal before sending it to the Department.

Sample email for the Department

To: covidrefundsdf@education.gov.ie

Subject: School Roll Number followed by COVIDREFUND2223

To Cashier, Department of Education,

Total Amount being returned: €_____

Contact person: _____

Contact phone number: _____

Regards,

Appendix 2

Transferring the money to the Department

- i. Set up the details of the Department bank account on the electronic banking.

Department Bank Account Details	Branch Name & Address	Danske Bank, 3 Harbourmaster Place, IFSC, Dublin 1, D01 K8F1
	Account Name	PMG Gen Remittance
	Account Number	10001155
	Sort Code	95-15-99
	BIC	DABAIE2D
	IBAN	IE16 DABA 9515 9910 0011 55
Message/Legend to be used for the account to which the payment is being lodged	COVIDREFUND2223 immediately followed by School Roll No. e.g. COVIDREFUND222331245A	

- ii. Enter the details for the payment together with your reference details on the system.
- iii. Get the electronic bank approvers to approve the payment.
- iv. Print a copy of the payment for your bank file.

Appendix 3

Generate Report on Covid-19 Grant Income and Expenditure in Sage 50

1. Select Department
2. Go to reports >Nominal Analysis> Nominal Department analysis detailed
4. Enter transaction dates from 01/09/2022 to 31/08/2023
5. Enter Department- COVID number
6. Generate report

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code Between (inclusive) and 99999999

Transaction Date Between (inclusive) 01/09/2021 and 31/08/2022

Transaction No Between (inclusive) 1 and 99999999

Department Between (inclusive) 1 and 1

Preview a sample report for a specified number of records or transactions (0 for all) 0

Help OK Cancel

Generate Report on Covid-19 Grant Income and Expenditure in Surf Accounts

1. Select Reports
2. Select General Ledger Activity Report
3. Enter period from Sep-2022 to Aug-2023
4. Select Department (DEP) -COVID
5. Generate report

General Ledger Account Activity

Back Print Excel Save Email

BASED ON PERIOD FROM PERIOD TO ACCT. CODE FROM ACCT. CODE TO DEP

Period Sep-2022 Aug-2023 From To COVID

Run Advanced Settings

Tacaíochtaí maoinithe caipitíochta COVID-19 nár caitheadh sa scoilbhliain 2022/2023 a thabhairt ar ais

1. Réamhrá

An 15 Márta 2023, d'eisigh an Roinn Oideachais fógra do scoileanna maidir le tacaíochtaí maoinithe caipitíochta COVID-19. Iarrtar orthu aon deontais nár caitheadh a bhaineann le deontais chaipitíochta COVID-19 sa scoilbhliain 2022/2023 a ríomhaistriú ar ais chuig cuntas bainc na Roinne faoin **30 Meán Fómhair 2023**.

Tabhair do d'aire: Ní gá suimeanna a bhaineann le Deontas Mionoibreacha COVID-19 a thabhairt ar ais ag an am seo.

Tabhair faoi deara nach bhfaighidh scoileanna maoiniú deontais COVID-19 do Théarma 3 2022/2023 ná don scoilbhliain 2023/2024 de réir na comhairle sláinte reatha.

2. Deontais COVID-19 a fuarthas

Amlíne na nÍocaíochtaí Deontais a bhain le COVID-19	
Deontas COVID-19	Tráth a Íoctha
Deontas Caipitíochta COVID-19 (Deontas Glantacháin agus TCP)	Meán Fómhair 2022/ Márta 2023

3. Cuntas a thabhairt ar Dheontais COVID-19

Tugadh comhairle do na scoileanna ioncam agus caiteachas deontas COVID-19 a thaifeadadh sa chóras cuntasáochta faoi rannóg/rannán darb ainm 'COVID' atá i gcóid ainmnithe chairt cuntas FSSU:

DE COVID-19 GRANT	Samplaí de na rudaí ar féidir é a chaitheamh orthu	Cóid Ioncain	Cód Costais	Cóid an Chláir Chomhardaithe – Neamhchaite	FSSU Treoirlíne
Deontas Caipitíochta le haghaidh Glantacháin agus TCP	Uaireanta breise glantacháin	3288	5804	2186	48-2019/2020
	Costais bhreise ghlantacháin neamhphá, díghalráin, clúdaigh aghaidhe, naprúin, comharthaíocht, boscaí bruscair troitheánacha		5806	2186	50-2019/2020

4. Nósanna imeachta le deontais COVID-19 a aisíoc leis an Roinn Oideachais

Caithfear suimeanna nár caitheadh de na deontais seo a leanas a thabhairt ar ais don Roinn faoin 30 Meán Fómhair 2023:

- Deontas Caipitíochta COVID-19 (Deontas Glantacháin agus TCP COVID-19)

Céim 1: Gin Tuairisc Ghníomhaíochta:

- Gin tuairisc ghníomhaíochta maidir leis an rannóg COVID le haghaidh na tréimhse ón 1 Meán Fómhair 2022 go dtí an 31 Lúnasa 2023 (féach **Aguisín 3** le haghaidh teoracha leis an tuairisc seo a ghiniúint in Sage 50 nó Surf Accounts).
- Ba cheart go mbeadh an t-ioncam a fuarthas ó dheontais COVID-19 sannta don chód 3288, is é sin an cód ioncain deontais COVID-19. Déan cinnte go bhfuil an taifead ar an ioncam a fuarthas ó dheontais COVID-19 ag teacht leis **na duillíní íocaíochta a fuarthas ón Roinn** lena chinntiú go bhfuil gach ioncam ó dheontais COVID-19 curtha san áireamh.
- Ba cheart go mbeadh an caiteachas sannta do na chóid chaiteachais COVID-19 (5804, 5806).
- Seiceáil na Deontais COVID-19 nár Caitheadh (cód 2182-2186) ar fhaitíos gur sannadh ioncam deontais a fuarthas do na cóid sin. Má sannadh aon fháltais nó costais a bhain le COVID-19 do na cóid chuntais sin, leasaigh an t-idirbheart agus sann do cheann de na cóid ioncain COVID-19 thuasluaite é.

Céim 2: Déan cinnte gur iontráladh gach ioncam agus caiteachas COVID-19 faoi na cóid ainmiúla cearta a bhaineann le COVID-19 agus sa rannóg cheart – ‘COVID’

Céim 3: Cuir isteach na figiúirí ioncain agus caiteachais sa Teimpléad Réitigh Deontas COVID-19. Ríomhfaidh an teimpléad an aisíocaíocht atá dlite don Roinn.

➤ [Teimpléad Réitigh Deontas COVID-19](#)

Céim 4: Cuir ríomhphost chuig an Roinn Oideachais (féach **Aguisín 1**)

Céim 5: Aistrigh iarmhéid na ndeontas COVID-19 nár caitheadh chuig cuntas bainc na Roinne Oideachais (féach **Aguisín 2**)

5. Fiosruithe

Is féidir ceisteanna eile a chur ar an Roinn tríd an ríomhphost ag covid19_alert@education.gov.ie nó ar an teileafón ar 057 9324461.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo a fháil ón FSSU.

Guthán: 01-269 0677

info@fssu.ie

An 4 Meán Fómhair 2023

Aguisín 1

Cuir ríomhphost chuig an Roinn Oideachais

Agus na deontais chaipitíochta COVID-19 gan caitheamh á n-aistriú chuig an Roinn agat, seol ríomhphost chuig an Roinn ina mbeidh na sonraí seo a leanas;

- An méid iomlán airgid atá á sheoladh ar ais
- Ainm an teagmhálaí
- Uimhir ghutháin an teagmhálaí

I líne ábhair an ríomhphoist, caithefear **uimhir rolla na scoile agus COVIDREFUND2223** a lua.

Ba cheart an ríomhphost a sheoladh chuig an Roinn Oideachais ag an seoladh ríomhphoist:

covidrefundsdf@education.gov.ie

Iarr ar an bPríomhoide an ríomhphost a fhaomhadh sula gcuirfear chuig an Roinn é.

Ríomhphost samplach don Roinn

Chuig: Covidrefundsdf@education.gov.ie

Ábhar: Uimhir rolla na scoile agus COVIDREFUND2223

Chuig an Airgeadóir, an Roinn Oideachais,

An méid iomlán airgid atá á sheoladh ar ais: € _____

Ainm an teagmhálaí: _____

Uimhir Ghutháin an Teagmhálaí: _____

Le gach dea-ghuí,

Aguisín 2

An t-airgead a aistriú chuig an Roinn

- v. Cuir na sonraí faoi chuntas bainc na Roinne le do chóras ríomhbhaincéireachta.

Sonraí Chuntas Bainc na Roinne	Ainm agus Seoladh an Bhrainse	Danske Bank, 3 Plás Mháistir an Chuain, IFSC, Baile Átha Cliath 1, D01 K8F1
	Ainm an Chuntais	PMG Gen Remittance
	Uimhir an Chuntais	10001155
	Cód Sórtála	95-15-99
	BIC	DABAIE2D
	IBAN	IE16 DABA 9515 9910 0011 55
Teachtaireacht/scríbhinn atá le húsáid don chuntas a bhfuil an íocaíocht á haistriú chuige	COVIDREFUND2223 agus uimhir rolla na scoile díreach ina dhiaidh, m.sh. COVIDREFUND222331245A	

- vi. Iontráil na sonraí le haghaidh na híocaíochta sa chóras, chomh maith le do shonraí tagartha.
- vii. Iarr ar na ceadaitheoirí ríomhbhaincéireachta an íocaíocht a cheadú.
- viii. Priontáil cóip den íocaíocht le haghaidh do chomhaid bainc.

Aguisín 3

Tuairisc ar Ioncam agus Caiteachas Deontas COVID-19 a chur i dtoll a chéile in Sage 50

1. Roghnaigh Department
2. Téigh chuig Reports >Nominal Analysis> Nominal Department analysis detailed
4. Iontráil dátaí idirbhirt ón 01/09/2022 go dtí an 31/08/2023
5. Iontráil Rannóg- uimhir COVID
6. Gin an tuairisc

Criteria for Nominal Departmental Analysis (Detailed)

Criteria Values

Enter the values to use for the criteria in this report

Nominal Code: Between (inclusive) and 99999999

Transaction Date: Between (inclusive) 01/09/2021 and 31/08/2022

Transaction No: Between (inclusive) 1 and 99999999

Department: Between (inclusive) 1 and 1

Preview a sample report for a specified number of records or transactions (0 for all): 0

Buttons: Help, OK, Cancel

Tuairisc ar Ioncam agus Caiteachas Deontas COVID-19 a chur i dtoll a chéile in Surf Accounts

1. Roghnaigh Reports
2. Roghnaigh General Ledger Activity Report
3. Cuir isteach an tréimhse ó Mheán Fómhair 2022 go Lúnasa 2023
4. Roghnaigh Department (DEP) -COVID
5. Gin an tuairisc

General Ledger Account Activity

Buttons: Back, Print, Excel, Save, Email

Filters: BASED ON (Period), PERIOD FROM (Sep-2022), PERIOD TO (Aug-2023), ACCT. CODE FROM (From), ACCT. CODE TO (To), DEP (COVID)

Buttons: Run, Advanced Settings